

PERMISSION FOR MEMBER TO BE
CONSIDERED AS FIRST SPONSOR
OF H.R. 137

Mr. CICILLINE. Mr. Speaker, I ask unanimous consent that I may hereafter be considered to be the first sponsor of H.R. 137, a bill originally introduced by Representative Conyers of Michigan, for the purposes of adding cosponsors and requesting reprintings pursuant to clause 7 of rule XII.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Rhode Island?

There was no objection.

PROTECTING ACCESS TO THE
COURTS FOR TAXPAYERS ACT

Mr. ISSA. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 3996) to amend title 28, United States Code, to permit other courts to transfer certain cases to United States Tax Court.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 3996

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Protecting Access to the Courts for Taxpayers Act”.

SEC. 2. TRANSFER OF CERTAIN CASES.

Section 1631 of title 28, United States Code, is amended by inserting “(or, for cases within the jurisdiction of the United States Tax Court, to that court)” after “any other such court”.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from California (Mr. ISSA) and the gentleman from Georgia (Mr. JOHNSON) each will control 20 minutes.

The Chair recognizes the gentleman from California.

GENERAL LEAVE

Mr. ISSA. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and to include extraneous material on H.R. 3996, currently under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from California?

There was no objection.

Mr. ISSA. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, American taxpayers fighting the Internal Revenue Service deserve their day in court. Not every taxpayer who thinks the IRS is wrong is right, but not every time the IRS brings a case are they right.

The Tax Court is a unique creation of Congress. It is, in fact, an article 1 court specifically created and dedicated to tax issues.

The Tax Court has the expertise necessary to hear complex or, in some cases, simple tax cases. Any situation in which a taxpayer is unable to contest an IRS action, therefore, would be simply unacceptable.

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Unfortunately, the problem today is that, due to an oversight in the Federal

law, you can find yourself in a situation, by filing in good faith, not to be able to use a Tax Court. Unlike the IRS, not all taxpayers know about the requirement to file tax disputes in the Tax Court. Some taxpayers, in good faith, file in their local district court, which is wrong, and by the time it is discovered, their opportunity to file in Tax Court has expired.

Today, when a Federal Tax Court judge recognizes the improper venue, under current law he is prevented from simply transferring the case to Tax Court, where it rightfully belongs. By the time this happens, the taxpayer usually has lost their day in court since they only have a short time in which to ask for the Tax Court.

Because of this oversight in the Federal law, I, along with the ranking member of the full Judiciary Committee, introduced the Protecting Access to the Courts for Taxpayers Act. The legislation, quite simply, fixes this error that impacts dozens and dozens of Americans repeatedly every year. It is supported by advocates in the Judicial Conference and the Tax Courts.

It just makes sense, Mr. Speaker, that, in fact, getting your day in court should not be nullified by an actual petition to a court erroneously not recognized in time. In any other case in which you file in Federal court, if the court determines it is not an appropriate venue, the case is transferred. This is a lone exception.

I want to thank my colleague from Georgia for his support in this legislation and for his help in making sure it was drafted accurately.

Mr. Speaker, I reserve the balance of my time.

Mr. JOHNSON of Georgia. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise in strong support of H.R. 3996, the Protecting Access to the Courts for Taxpayers Act. This bipartisan legislation would ensure that taxpayers who mistakenly file certain claims in the wrong venue will still have their day in court.

Under current law, when a Federal court does not have jurisdiction over a case, it typically may transfer that case to the appropriate Federal court that does have proper jurisdiction. However, due to a quirk in the law, the United States Tax Court is not authorized to have misfiled cases transferred to it, even when the Tax Court is the proper—and, in many cases, the only—court with jurisdiction to hear the case.

This legislation will remedy that flaw in the law and enable Federal courts to transfer cases directly to the Tax Court when appropriate. The need for this bill is not simply a matter of judicial efficiency; it is fundamentally one of access to justice.

The Tax Court was established to resolve disputes between taxpayers and the Internal Revenue Service, and many taxpayers choose to represent themselves in Tax Court proceedings.

Unfortunately, these litigants—lacking legal representation—make procedural errors, including filing in the wrong court.

In most instances, by the time a taxpayer's claim is dismissed for lack of jurisdiction, the strict guidelines and deadlines for filing in the Tax Court—generally 90 days or fewer—have long passed, and the taxpayer is then barred from filing a claim altogether.

By allowing these cases to be transferred directly to the Tax Court, H.R. 3996 ensures that the case will retain its original filing date and the taxpayer will be able to preserve his or her claim. As a result of this modest but significant amendment to current law, this bill will protect the right of taxpayers to be heard in court.

I appreciate the efforts of the various Tax Court representatives who are bringing this issue to our attention and for their guidance in helping us to develop the legislation.

Mr. Speaker, in closing, I would like to acknowledge H.R. 3996's author, my friend, Representative DARRELL ISSA, whose leadership on this issue is to be commended. Accordingly, I urge my colleagues to support this bill.

Mr. Speaker, I yield back the balance of my time.

Mr. ISSA. Mr. Speaker, I am with my friend, and would like to associate all of my further comments with his. So, again, I urge support for this bipartisan legislation.

Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from California (Mr. ISSA) that the House suspend the rules and pass the bill, H.R. 3996.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill was passed.

A motion to reconsider was laid on the table.

PREVENTING CRIMES AGAINST
VETERANS ACT OF 2017

Mr. ISSA. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 506) to amend title 18, United States Code, to provide an additional tool to prevent certain frauds against veterans, and for other purposes, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 506

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Preventing Crimes Against Veterans Act of 2017”.

SEC. 2. ADDITIONAL TOOL TO PREVENT CERTAIN FRAUDS AGAINST VETERANS.

(a) *IN GENERAL.*—Chapter 63 of title 18, United States Code, is amended by adding at the end the following:

“§ 1352. Fraud regarding veterans' benefits

“(a) Whoever knowingly executes, or attempts to execute, any scheme or artifice to defraud an